

This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

R. E. WARD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 29 November, 1977.*

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. , 1977.

An Act to amend the Stamp Duties Act, 1920, so as to reduce death duty payable in respect of certain rural property, to reduce stamp duty payable in respect of certain replica instruments and to provide for the delegation of the functions of the Commissioner under that Act.

BE

Stamp Duties (Further Amendment).

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

5 **1.** This Act may be cited as the "Stamp Duties (Further Short title. Amendment) Act, 1977".

2. The Stamp Duties Act, 1920, is referred to in this Act Principal Act.
as the Principal Act.

3. This Act contains the following Schedules :— Schedules.

10 **SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH DUTY IN RESPECT OF CERTAIN RURAL PROPERTY.**

SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.

15 **SCHEDULE 3.—OTHER AMENDMENTS TO THE PRINCIPAL ACT.**

4. The Principal Act is amended in the manner set forth Amendment of Act No. 47, 1920.
in Schedules 1, 2 and 3.

20 **5.** An officer who— Saving.

(a) was appointed under section 8 of the Principal Act before the commencement of this Act; and

(b) held his office immediately before that commencement,

shall,

Stamp Duties (Further Amendment).

shall, on that commencement, be deemed to have been appointed to that office under section 8 of the Principal Act, as amended by this Act.

SCHEDULE 1.

Sec. 4.

5 AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH DUTY IN RESPECT OF CERTAIN RURAL PROPERTY

(1) Section 112H (2D)—

After section 112H (2c), insert :—

10 (2D) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Further Amendment) Act, 1977, be read and construed as if—

15 (a) subsection (2) of this section were omitted therefrom and the following subsection were inserted instead :—

(2) Subject to subsection (3) of this section, the extent of the reduction of death duty referred to in subsection (1) of this section is—

20 (a) where the value of the gross property of the deceased does not exceed \$300,000—one hundred per centum;

Stamp Duties (Further Amendment).

SCHEDULE 1—continued.

**AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.**

- 5 (b) where the value of the gross property of the deceased exceeds \$300,000 but does not exceed \$310,000—eighty-three and one-third per centum;
- 10 (c) where the value of the gross property of the deceased exceeds \$310,000 but does not exceed \$320,000—sixty-six and two-thirds per centum;
- 15 (d) where the value of the gross property of the deceased exceeds \$320,000 but does not exceed \$330,000—fifty per centum;
- 20 (e) where the value of the gross property of the deceased exceeds \$330,000 but does not exceed \$340,000—thirty-three and one-third per centum;
- 25 (f) where the value of the gross property of the deceased exceeds \$340,000 but does not exceed \$350,000—sixteen and two-thirds per centum.
- 30 (b) subsections (2A), (2B) and (2C) of this section were omitted therefrom.

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

5 (2) Section 112I (2D)—

After section 112I (2C), insert :—

(2D) This section shall, in the case of every person
who dies after the commencement of the Stamp
Duties (Further Amendment) Act, 1977, be read and
10 construed as if—

(a) subsection (2) of this section were omitted
therefrom and the following subsection were
inserted instead :—

(2) Subject to subsection (3) of this
15 section, the extent of the reduction of death
duty referred to in subsection (1) of this
section is—

(a) where the value of the gross
20 property (non-aggregated) of the
deceased does not exceed
\$300,000—one hundred per
centum;

(b) where the value of the gross
25 property (non-aggregated) of the
deceased exceeds \$300,000 but
does not exceed \$310,000—
eighty-three and one-third per
centum;

(c) where the value of the gross
30 property (non-aggregated) of the
deceased exceeds \$310,000 but
does not exceed \$320,000—sixty-
six and two-thirds per centum;

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

- 5 (d) where the value of the gross
property (non-aggregated) of the
deceased exceeds \$320,000 but
does not exceed \$330,000—fifty
per centum;
- 10 (e) where the value of the gross
property (non-aggregated) of the
deceased exceeds \$330,000 but
does not exceed \$340,000—
thirty-three and one-third per
centum;
- 15 (f) where the value of the gross
property (non-aggregated) of the
deceased exceeds \$340,000 but
does not exceed \$350,000—
sixteen and two-thirds per
centum;
- 20 (b) subsections (2A), (2B) and (2C) of this
section were omitted therefrom.

Stamp Duties (Further Amendment).

SCHEDULE 2.

Sec. 4.

AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.

(1) Section 89B—

5 After section 89AB, insert :—

Replicas.

89B. (1) For the purposes of this section and of the matter appearing under the heading "Replica" in the Second Schedule to this Act, "replica" means an instrument—

10 (a) executed for the bona fide purpose of its replacing; and

(b) containing the same terms as, but no other terms than, those that were contained in, 15 a previously executed instrument that has been lost, spoiled or destroyed and that, in the opinion of the Commissioner, has been duly stamped.

20 (2) Where a replica is duly stamped it shall be marked in such manner as the Commissioner thinks fit to denote that it is a replica.

(2) Second Schedule—

After the matter appearing under the heading "REAL PROPERTY ACT, 1900, as amended—", insert :—

25 REPLICA—		
Upon every replica.	6.00	The parties to the replica or any one or more of them.
30	or the same duty as that with which the instrument the replica is intended to replace was charged, whichever is the lower.	

Stamp Duties (Further Amendment).

SCHEDULE 3.

Sec. 4.

OTHER AMENDMENTS TO THE PRINCIPAL ACT.

(1) Section 1—

5 From the matter relating to Division 1 of Part III,
omit "38B", insert instead "38C".

(2) (a) Section 3 (1), definition of "Assistant Commissioner"—

After the definition of "Appointed day",
insert :—

10 "Assistant Commissioner" means the person
holding the office of Assistant Commissioner
of Stamp Duties for the time being.

(b) Section 3 (1), definitions of "Commissioner" and
"Deputy Commissioner"—

15 Omit the definition of "Commissioner", insert
instead :—

"Commissioner" means the person holding the
office of Commissioner of Stamp Duties
for the time being.

20 "Deputy Commissioner" means a person
holding the office of Deputy Commissioner
of Stamp Duties for the time being.

(3) Sections 8-8B—

Omit section 8, insert instead :—

25 8. The Governor may appoint—

(a) a Commissioner of Stamp Duties who shall
be responsible for the due administration of
this Act and the regulations;

Appoint-
ment of
Commis-
sioner and
other
officers.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

5 (b) an Assistant Commissioner and such Deputy Commissioners of Stamp Duties as he deems necessary, each of whom shall exercise and perform such powers, authorities, duties and functions as he is required or authorised to exercise or perform by this Act or by the Commissioner; and

10 (c) such other officers, including inspectors, as he deems necessary for the due administration of this Act.

15 8A. (1) In the event of the incapacity or absence or suspension from duty of the Commissioner, his powers, authorities, duties and functions may be exercised and performed, during that incapacity, absence or suspension, by the Assistant Commissioner. Certain powers, etc., of Assistant Commissioner.

20 (2) Where the Assistant Commissioner purports to exercise or perform any of the powers, authorities, duties or functions of the Commissioner pursuant to subsection (1) of this section, the Assistant Commissioner shall be deemed, in respect of any person affected thereby, to have sufficient cause to exercise or perform the power, authority, duty or function, as the case may be.

25 (3) An act or thing done or suffered by the Assistant Commissioner pursuant to subsection (1) of this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

8B. (1) In this section, "function" includes power, Delegation. authority and duty.

5 (2) The Commissioner may, by instrument in writing, delegate to any person engaged in the administration of this Act the exercise or performance of such of the functions (other than this power of delegation) of the Commissioner as are specified in the instrument of delegation and may, by a subsequent instrument or subsequent instruments, revoke any delegation under this section wholly or partially.

10 (3) A function the exercise or performance of which has been delegated under this section may, while the delegation remains unrevoked, be exercised or performed from time to time in accordance with the terms of the delegation.

15 (4) A delegation under this section may be made subject to such conditions or limitations as to the exercise or performance of any function delegated or as to time or circumstances as may be specified in the instrument of delegation.

20 (5) Notwithstanding any delegation under this section, the Commissioner may continue to exercise or perform any function delegated.

25 (6) An act or thing done or suffered by a delegate acting in the exercise of a delegation under this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

- 5 (7) An instrument purporting to have been
signed by a delegate of the Commissioner in his
capacity as such a delegate shall in all courts and
before all persons acting judicially be received in
evidence as if it were an instrument executed by the
Commissioner and shall, unless and until the contrary
is proved, be deemed to be an instrument signed by
10 a delegate of the Commissioner.

- 10 a. The Commission shall have the authority to
- 11 b. The Commission shall have the authority to
- 12 c. The Commission shall have the authority to

UNITED STATES GOVERNMENT PRINTING OFFICE: 1961

SCHEDULE

(Incorporating amendments)

1961

**STAMP DUTIES (FURTHER AMENDMENT)
BILL, 1977**

No. , 1977.

A BILL FOR

An Act to amend the Stamp Duties Act, 1920, so as to reduce death duty payable in respect of certain rural property, to reduce stamp duty payable in respect of certain replica instruments and to provide for the delegation of the functions of the Commissioner under that Act.

[MR F. J. WALKER *on behalf of* MR RENSHAW—24
November, 1977.]

BE

Stamp Duties (Further Amendment).

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

5 **1.** This Act may be cited as the "Stamp Duties (Further Short title. Amendment) Act, 1977".

2. The Stamp Duties Act, 1920, is referred to in this Act Principal Act.
as the Principal Act.

3. This Act contains the following Schedules :— Schedules.

10 **SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH DUTY IN RESPECT OF CERTAIN RURAL PROPERTY.**

15 **SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.**

SCHEDULE 3.—OTHER AMENDMENTS TO THE PRINCIPAL ACT.

4. The Principal Act is amended in the manner set forth Amendment of Act No. 47, 1920.
in Schedules 1, 2 and 3.

20 **5.** An officer who— Saving.

(a) was appointed under section 8 of the Principal Act before the commencement of this Act; and

(b) held his office immediately before that commencement,

shall,

Stamp Duties (Further Amendment).

shall, on that commencement, be deemed to have been appointed to that office under section 8 of the Principal Act, as amended by this Act.

SCHEDULE 1.

Sec. 4.

5 AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH DUTY IN RESPECT OF CERTAIN RURAL PROPERTY

(1) Section 112H (2D)—

After section 112H (2C), insert :—

10 (2D) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Further Amendment) Act, 1977, be read and construed as if—

15 (a) subsection (2) of this section were omitted therefrom and the following subsection were inserted instead :—

(2) Subject to subsection (3) of this section, the extent of the reduction of death duty referred to in subsection (1) of this section is—

20 (a) where the value of the gross property of the deceased does not exceed \$300,000—one hundred per centum;

SCHEDULE

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

- 5 (b) where the value of the gross property of the deceased exceeds \$300,000 but does not exceed \$310,000—eighty-three and one-third per centum;
- 10 (c) where the value of the gross property of the deceased exceeds \$310,000 but does not exceed \$320,000—sixty-six and two-thirds per centum;
- 15 (d) where the value of the gross property of the deceased exceeds \$320,000 but does not exceed \$330,000—fifty per centum;
- 20 (e) where the value of the gross property of the deceased exceeds \$330,000 but does not exceed \$340,000—thirty-three and one-third per centum;
- 25 (f) where the value of the gross property of the deceased exceeds \$340,000 but does not exceed \$350,000—sixteen and two-thirds per centum.
- 30 (b) subsections (2A), (2B) and (2C) of this section were omitted therefrom.

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

5 (2) Section 112I (2D)—

After section 112I (2C), insert :—

(2D) This section shall, in the case of every person
who dies after the commencement of the Stamp
Duties (Further Amendment) Act, 1977, be read and
10 construed as if—

(a) subsection (2) of this section were omitted
therefrom and the following subsection were
inserted instead :—

(2) Subject to subsection (3) of this
15 section, the extent of the reduction of death
duty referred to in subsection (1) of this
section is—

(a) where the value of the gross
20 property (non-aggregated) of the
deceased does not exceed
\$300,000—one hundred per
centum;

(b) where the value of the gross
25 property (non-aggregated) of the
deceased exceeds \$300,000 but
does not exceed \$310,000—
eighty-three and one-third per
centum;

(c) where the value of the gross
30 property (non-aggregated) of the
deceased exceeds \$310,000 but
does not exceed \$320,000—sixty-
six and two-thirds per centum;

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

- 5 (d) where the value of the gross property (non-aggregated) of the deceased exceeds \$320,000 but does not exceed \$330,000—fifty per centum;
- 10 (e) where the value of the gross property (non-aggregated) of the deceased exceeds \$330,000 but does not exceed \$340,000—thirty-three and one-third per centum;
- 15 (f) where the value of the gross property (non-aggregated) of the deceased exceeds \$340,000 but does not exceed \$350,000—
- 20 sixteen and two-thirds per centum;

(b) subsections (2A), (2B) and (2C) of this section were omitted therefrom.

Stamp Duties (Further Amendment).

SCHEDULE 2.

Sec. 4.

AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP
DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.

(1) Section 89B—

5 After section 89AB, insert :—

Replicas.

89B. (1) For the purposes of this section and of ^{Replica} the matter appearing under the heading “Replica” in ^{instruments.} the Second Schedule to this Act, “replica” means an
10 instrument—

(a) executed for the bona fide purpose of its replacing; and

(b) containing the same terms as, but no other terms than, those that were contained in,

15 a previously executed instrument that has been lost, spoiled or destroyed and that, in the opinion of the Commissioner, has been duly stamped.

(2) Where a replica is duly stamped it shall
20 be marked in such manner as the Commissioner thinks fit to denote that it is a replica.

(2) Second Schedule—

After the matter appearing under the heading “REAL PROPERTY ACT, 1900, as amended—”, insert :—

25	REPLICA—		
	Upon every replica.	6.00	
		or the same duty as that with which the instrument the replica is intended to replace was charged, whichever is the lower.	The parties to the replica or any one or more of them.
30			

Stamp Duties (Further Amendment).

SCHEDULE 3.

Sec. 4.

OTHER AMENDMENTS TO THE PRINCIPAL ACT.

(1) Section 1—

5 From the matter relating to Division 1 of Part III,
omit "38B", insert instead "38C".

(2) (a) Section 3 (1), definition of "Assistant Commissioner"—

After the definition of "Appointed day",
insert :—

10 "Assistant Commissioner" means the person
holding the office of Assistant Commissioner
of Stamp Duties for the time being.

(b) Section 3 (1), definitions of "Commissioner" and
"Deputy Commissioner"—

15 Omit the definition of "Commissioner", insert
instead :—

"Commissioner" means the person holding the
office of Commissioner of Stamp Duties
for the time being.

20 "Deputy Commissioner" means a person
holding the office of Deputy Commissioner
of Stamp Duties for the time being.

(3) Sections 8-8B—

Omit section 8, insert instead :—

25 8. The Governor may appoint—

(a) a Commissioner of Stamp Duties who shall
be responsible for the due administration of
this Act and the regulations;

Appoint-
ment of
Commis-
sioner and
other
officers.

SCHEDULE

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

- 5 (b) an Assistant Commissioner and such Deputy Commissioners of Stamp Duties as he deems necessary, each of whom shall exercise and perform such powers, authorities, duties and functions as he is required or authorised to exercise or perform by this Act or by the Commissioner; and
- 10 (c) such other officers, including inspectors, as he deems necessary for the due administration of this Act.

15 8A. (1) In the event of the incapacity or absence or suspension from duty of the Commissioner, his powers, authorities, duties and functions may be exercised and performed, during that incapacity, absence or suspension, by the Assistant Commissioner.

Certain powers, etc., of Assistant Commissioner.

20 (2) Where the Assistant Commissioner purports to exercise or perform any of the powers, authorities, duties or functions of the Commissioner pursuant to subsection (1) of this section, the Assistant Commissioner shall be deemed, in respect of any person affected thereby, to have sufficient cause to exercise or perform the power, authority, duty or function, as the case may be.

25 (3) An act or thing done or suffered by the Assistant Commissioner pursuant to subsection (1) of this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

8B. (1) In this section, "function" includes power, Delegation. authority and duty.

5 (2) The Commissioner may, by instrument in writing, delegate to any person engaged in the administration of this Act the exercise or performance of such of the functions (other than this power of delegation) of the Commissioner as are specified in the instrument of delegation and may, by a subsequent instrument or subsequent instruments, revoke any delegation under this section wholly or partially.

10 (3) A function the exercise or performance of which has been delegated under this section may, while the delegation remains unrevoked, be exercised or performed from time to time in accordance with the terms of the delegation.

15 (4) A delegation under this section may be made subject to such conditions or limitations as to the exercise or performance of any function delegated or as to time or circumstances as may be specified in the instrument of delegation.

20 (5) Notwithstanding any delegation under this section, the Commissioner may continue to exercise or perform any function delegated.

25 (6) An act or thing done or suffered by a delegate acting in the exercise of a delegation under this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

5 (7) An instrument purporting to have been
signed by a delegate of the Commissioner in his
capacity as such a delegate shall in all courts and
before all persons acting judicially be received in
evidence as if it were an instrument executed by the
Commissioner and shall, unless and until the contrary
is proved, be deemed to be an instrument signed by
10 a delegate of the Commissioner.

Stamp Duties (Further Amendment)

SCHEDULE 3—continued.

OTHER AMENDMENTS TO THE PRINCIPAL ACT—continued.

(7) An instrument purporting to have been signed by a delegate of the Commissioner in his capacity as such a delegate shall in all courts and before all persons acting judicially be received in evidence as if it were an instrument executed by the Commissioner and shall, unless and until the contrary is proved, be deemed to be an instrument signed by a delegate of the Commissioner.

10

PROOF

STAMP DUTIES (FURTHER AMENDMENT) BILL, 1977

EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

THE objects of this Bill are—

- (a) to provide that the reductions of death duty made under the Stamp Duties Act, 1920 (hereinafter referred to as the Principal Act) in respect of rural property included in the estate of primary producers shall apply where the gross property of the deceased does not exceed \$350,000 (instead of \$200,000, as presently provided) (Schedule 1);
 - (b) to provide that an instrument executed for the purpose of replacing a lost, spoiled or destroyed instrument that has been duly stamped under the Principal Act shall attract a maximum stamp duty of \$6 (Schedule 2);
 - (c) to enable the Assistant Commissioner of Stamp Duties to exercise and perform the functions of the Commissioner under the Principal Act in certain circumstances and to empower the Commissioner to delegate his functions by written instrument (Schedule 3 (3)); and
 - (d) to make other provisions of a minor, ancillary, saving or consequential nature.
-

PROOF

STAMP DUTIES (REVISED AMENDMENT) BILL, 1977

EXPLANATORY NOTE

(This explanatory note shall be deemed to form part of the Bill.)

The Bill contains amendments to the Stamp Duties Act, 1973, and the Stamp Duties (General Provisions) Act, 1973, which were enacted to consolidate the law relating to stamp duties in the State of Kerala. The amendments are intended to bring the law in line with the provisions of the Constitution of India, and to provide for the levy of stamp duties on certain instruments and documents.

PROOF

**STAMP DUTIES (FURTHER AMENDMENT)
BILL, 1977**

No. , 1977.

A BILL FOR

An Act to amend the Stamp Duties Act, 1920, so as to reduce death duty payable in respect of certain rural property, to reduce stamp duty payable in respect of certain replica instruments and to provide for the delegation of the functions of the Commissioner under that Act.

[MR F. J. WALKER *on behalf of* MR RENSCHAW—24
November, 1977.]

BE

Stamp Duties (Further Amendment).

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

5 **1.** This Act may be cited as the "Stamp Duties (Further Amendment) Act, 1977". Short title.

2. The Stamp Duties Act, 1920, is referred to in this Act as the Principal Act. Principal Act.

3. This Act contains the following Schedules :— Schedules.

10 **SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH DUTY IN RESPECT OF CERTAIN RURAL PROPERTY.**

15 **SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.**

SCHEDULE 3.—OTHER AMENDMENTS TO THE PRINCIPAL ACT.

4. The Principal Act is amended in the manner set forth in Schedules 1, 2 and 3. Amendment of Act No. 47, 1920.

20 **5.** An officer who— Saving.

 (a) was appointed under section 8 of the Principal Act before the commencement of this Act; and

 (b) held his office immediately before that commencement,

shall,

Stamp Duties (Further Amendment).

shall, on that commencement, be deemed to have been appointed to that office under section 8 of the Principal Act, as amended by this Act.

SCHEDULE 1.

Sec. 4.

5 AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH DUTY IN RESPECT OF CERTAIN RURAL PROPERTY

(1) Section 112H (2D)—

After section 112H (2C), insert :—

10 (2D) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Further Amendment) Act, 1977, be read and construed as if—

15 (a) subsection (2) of this section were omitted therefrom and the following subsection were inserted instead :—

(2) Subject to subsection (3) of this section, the extent of the reduction of death duty referred to in subsection (1) of this section is—

20 (a) where the value of the gross property of the deceased does not exceed \$300,000—one hundred per centum;

SCHEDULE

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

- 5 (b) where the value of the gross property of the deceased exceeds \$300,000 but does not exceed \$310,000—eighty-three and one-third per centum;
- 10 (c) where the value of the gross property of the deceased exceeds \$310,000 but does not exceed \$320,000—sixty-six and two-thirds per centum;
- 15 (d) where the value of the gross property of the deceased exceeds \$320,000 but does not exceed \$330,000—fifty per centum;
- 20 (e) where the value of the gross property of the deceased exceeds \$330,000 but does not exceed \$340,000—thirty-three and one-third per centum;
- 25 (f) where the value of the gross property of the deceased exceeds \$340,000 but does not exceed \$350,000—sixteen and two-thirds per centum.
- 30 (b) subsections (2A), (2B) and (2C) of this section were omitted therefrom.

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

5 (2) Section 112i (2D)—

After section 112i (2C), insert :—

(2D) This section shall, in the case of every person
who dies after the commencement of the Stamp
Duties (Further Amendment) Act, 1977, be read and
10 construed as if—

(a) subsection (2) of this section were omitted
therefrom and the following subsection were
inserted instead :—

(2) Subject to subsection (3) of this
15 section, the extent of the reduction of death
duty referred to in subsection (1) of this
section is—

(a) where the value of the gross
20 property (non-aggregated) of the
deceased does not exceed
\$300,000—one hundred per
centum;

(b) where the value of the gross
25 property (non-aggregated) of the
deceased exceeds \$300,000 but
does not exceed \$310,000—
eighty-three and one-third per
centum;

(c) where the value of the gross
30 property (non-aggregated) of the
deceased exceeds \$310,000 but
does not exceed \$320,000—sixty-
six and two-thirds per centum;

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

- 5 (d) where the value of the gross
property (non-aggregated) of the
deceased exceeds \$320,000 but
does not exceed \$330,000—fifty
per centum;
- 10 (e) where the value of the gross
property (non-aggregated) of the
deceased exceeds \$330,000 but
does not exceed \$340,000—
thirty-three and one-third per
centum;
- 15 (f) where the value of the gross
property (non-aggregated) of the
deceased exceeds \$340,000 but
does not exceed \$350,000—
sixteen and two-thirds per
centum;
- 20 (b) subsections (2A), (2B) and (2C) of this
section were omitted therefrom.

Stamp Duties (Further Amendment).

SCHEDULE 2.

Sec. 4.

AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.

(1) Section 89B—

5 After section 89AB, insert :—

Replicas.

89B. (1) For the purposes of this section and of Replica instruments. the matter appearing under the heading "Replica" in the Second Schedule to this Act, "replica" means an instrument—

- (a) executed for the bona fide purpose of its replacing; and
- (b) containing the same terms as, but no other terms than, those that were contained in, a previously executed instrument that has been lost, spoiled or destroyed and that, in the opinion of the Commissioner, has been duly stamped.

(2) Where a replica is duly stamped it shall be marked in such manner as the Commissioner thinks fit to denote that it is a replica.

(2) Second Schedule—

After the matter appearing under the heading "REAL PROPERTY ACT, 1900, as amended—", insert :—

REPLICA—	<p style="text-align: center;">6.00</p> <p>or the same duty as that with which the instrument the replica is intended to replace was charged, whichever is the lower.</p>	
25 Upon every replica.		The parties to the replica or any one or more of them.
30		

Stamp Duties (Further Amendment).

SCHEDULE 3.

Sec. 4.

OTHER AMENDMENTS TO THE PRINCIPAL ACT.

(1) Section 1—

5 From the matter relating to Division 1 of Part III,
omit "38B", insert instead "38C".

(2) (a) Section 3 (1), definition of "Assistant Commissioner"—

After the definition of "Appointed day",
insert :—

10 "Assistant Commissioner" means the person
holding the office of Assistant Commissioner of Stamp Duties for the time being.

(b) Section 3 (1), definitions of "Commissioner" and
"Deputy Commissioner"—

15 Omit the definition of "Commissioner", insert
instead :—

"Commissioner" means the person holding the
office of Commissioner of Stamp Duties
for the time being.

20 "Deputy Commissioner" means a person
holding the office of Deputy Commissioner of Stamp Duties for the time being.

(3) Sections 8-8B—

Omit section 8, insert instead :—

25 8. The Governor may appoint—

(a) a Commissioner of Stamp Duties who shall
be responsible for the due administration of
this Act and the regulations;

Appointment of
Commissioner and
other
officers.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

5 (b) an Assistant Commissioner and such Deputy Commissioners of Stamp Duties as he deems necessary, each of whom shall exercise and perform such powers, authorities, duties and functions as he is required or authorised to exercise or perform by this Act or by the Commissioner; and

10

(c) such other officers, including inspectors, as he deems necessary for the due administration of this Act.

15 8A. (1) In the event of the incapacity or absence or suspension from duty of the Commissioner, his powers, authorities, duties and functions may be exercised and performed, during that incapacity, absence or suspension, by the Assistant Commissioner.

Certain powers, etc., of Assistant Commissioner.

20 (2) Where the Assistant Commissioner purports to exercise or perform any of the powers, authorities, duties or functions of the Commissioner pursuant to subsection (1) of this section, the Assistant Commissioner shall be deemed, in respect of any person affected thereby, to have sufficient cause to exercise or perform the power, authority, duty or function, as the case may be.

25

30 (3) An act or thing done or suffered by the Assistant Commissioner pursuant to subsection (1) of this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

8B. (1) In this section, “function” includes power, Delegation. authority and duty.

5 (2) The Commissioner may, by instrument in writing, delegate to any person engaged in the administration of this Act the exercise or performance of such of the functions (other than this power of delegation) of the Commissioner as are specified in the
10 instrument of delegation and may, by a subsequent instrument or subsequent instruments, revoke any delegation under this section wholly or partially.

(3) A function the exercise or performance of which has been delegated under this section may, while the delegation remains unrevoked, be exercised or performed from time to time in accordance with
15 the terms of the delegation.

(4) A delegation under this section may be made subject to such conditions or limitations as to the exercise or performance of any function delegated or as to time or circumstances as may be specified
20 in the instrument of delegation.

(5) Notwithstanding any delegation under this section, the Commissioner may continue to exercise or perform any function delegated.
25

(6) An act or thing done or suffered by a delegate acting in the exercise of a delegation under this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or
30 suffered by the Commissioner.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

- 5 (7) An instrument purporting to have been
signed by a delegate of the Commissioner in his
capacity as such a delegate shall in all courts and
before all persons acting judicially be received in
evidence as if it were an instrument executed by the
Commissioner and shall, unless and until the contrary
is proved, be deemed to be an instrument signed by
10 a delegate of the Commissioner.

2200 (Continued)

SCHEDULE 3—continued

OTHER AMENDMENTS TO THE PRINCIPAL ACT—continued

(3) An instrument purporting to have been signed by a delegate of the Commissioner in his capacity as such a delegate shall in all courts and before all persons acting judicially be treated as valid and shall, unless and until the contrary is proved, be deemed to be an instrument signed by a delegate of the Commissioner.

2
10